Government of Saskatchewan

Financial Statement 2003-2004

Cypress Hills Regional College

For the fiscal year ending June 30, 2004

Saskatchewan Centennial 2005

105-00537/

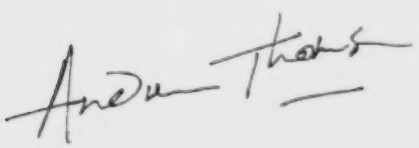
Letter of Transmittal

The Honourable Dr. Lynda M Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour,

I have the honour to submit for your consideration the Financial Statements of the Cypress Hills Regional College for the year ending June 30, 2004.

Respectfully submitted,



Andrew Thomson
Minister of Learning

CYPRESS HILLS REGIONAL COLLEGE

SWIFT CURRENT, SASKATCHEWAN

Financial Statements for the Year Ended June 30, 2004

MEYERS NORRIS PENNY LLP

AUDITORS' REPORT

Board of Directors
Cypress Hills Regional College

We have audited the statement of financial position of Cypress Hills Regional College as at June 30, 2004 and the statements of operations including supporting schedules, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

August 20, 2004

Swift Current, Saskatchewan

Meyers Norris Penny LLP
Chartered Accountants

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2004

Statement 1

	2004			2003
	Operating	Capital	Total	Total
ASSETS				
Current Assets				
Cash	$ 518,184	$ -	$ 518,184	$ 402,511
Temporary investments	100,000	-	100,000	100,026
Accounts receivable [Note 3]	200,262	-	200,262	91,171
Inventories	9,191	-	9,191	3,128
Prepaid expenses	5,829	-	5,829	1,380
	833,466	-	833,466	598,216
Non-current Assets				
Capital assets [Note 4]	-	1,233,922	1,233,922	1,326,133
	$ 833,466	$ 1,233,922	$ 2,067,388	$ 1,924,349
LIABILITIES				
Current Liabilities				
Accrued salaries and benefits	$ 106,665	$ -	$ 106,665	$ 119,284
Accounts payable and accrued liabilities	69,518	-	69,518	66,971
Unearned revenue [Note 5]	265,675	-	265,675	190,093
	441,858	-	441,858	376,348
NET ASSETS				
Invested in capital assets	-	1,233,922	1,233,922	1,326,133
Restricted [Note 6]	108,136	-	108,136	124,960
Unrestricted	283,472	-	283,472	96,908
	391,608	1,233,922	1,625,530	1,548,001
	$ 833,466	$ 1,233,922	$ 2,067,388	$ 1,924,349

Approved on behalf of the Board

_____ Director

_____ Director

See accompanying notes to financial statements

MNP

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2004

Statement 2

	Operating			Capital		Total	
	2004 Budget [Note 7]	2004	2003	2004	2003	2004	2003
REVENUES (Schedule 1)							
Provincial government	$ 2,983,870	$ 3,084,167	$ 2,960,393	$ -	$ 42,273	$ 3,084,167	$ 3,002,666
Federal government	27,054	26,363	28,624	-	-	26,363	28,624
Other	711,834	901,613	925,734	33,768	8,542	935,381	934,276
	3,722,758	4,012,143	3,914,751	33,768	50,815	4,045,911	3,965,566
EXPENSES (Schedule 2)							
Agency contracts	590,434	778,822	698,342	-	-	778,822	698,342
Amortization	-	-	-	176,683	182,885	176,683	182,885
Equipment	86,950	87,032	82,096	-	-	87,032	82,096
Facilities	189,037	233,858	173,640	-	-	233,858	173,640
Information technology	68,507	61,073	64,378	-	-	61,073	64,378
Operating (Schedule 3)	411,034	373,927	417,539	-	-	373,927	417,539
Personal services	2,327,305	2,256,987	2,485,068	-	-	2,256,987	2,485,068
	3,673,267	3,791,699	3,921,063	176,683	182,885	3,968,382	4,103,948
Excess (deficiency) of revenues over expenses	$ 49,491	$ 220,444	$ (6,312)	$ (142,915)	$ (132,070)	$ 77,529	$ (138,382)

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2004

Statement 3

	2004				2003
	Invested in Capital Assets	Restricted	Unrestricted	Total	Total
Excess (deficiency) of revenues over expenses	$ (142,915)	$ -	$ 220,444	**$ 77,529**	$ (138,382)
Net assets, beginning of year	1,326,133	124,960	96,908	**1,548,001**	1,686,383
Interfund transfers [Note 12]					
Invested in capital assets	50,704	(16,824)	(33,880)	-	-
Net assets, end of year	$ 1,233,922	$ 108,136	$ 283,472	**$ 1,625,530**	$ 1,548,001

	Beginning Balance	To Restricted	From Restricted	Ending Balance
Externally restricted				
Equipment	$ 16,824	$ -	$ (16,824)	$ -
	16,824	-	(16,824)	-
Internally restricted [Note 6]				
Equipment	59,805	-	-	**59,805**
Program	8,530	-	-	**8,530**
Education leave	39,801	-	-	**39,801**
	108,136	-	-	**108,136**
Total restricted	$ 124,960	$ -	$ (16,824)	**$ 108,136**

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2004

Statement 4

	2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	$ 77,529	$ (138,382)
Amortization of capital assets	176,683	182,885
	254,212	44,503
Changes in non-cash working capital		
Increase in accounts receivable	(109,091)	(247)
(Increase) decrease in inventories	(6,063)	838
(Increase) decrease in prepaid expenses	(4,449)	1,536
(Decrease) increase in accrued salaries and benefits	(12,619)	1,314
Increase in accounts payable and accrued liabilities	2,547	17,076
Increase (decrease) in unearned revenue	75,582	(122,684)
	200,119	(57,664)
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease (increase) in temporary investments	26	(26)
Purchase of capital assets	(84,472)	(337,820)
	(84,446)	(337,846)
Net increase (decrease) in cash	115,673	(395,510)
Cash beginning of year	402,511	798,021
Cash end of year	$ 518,184	$ 402,511

See accompanying notes to financial statements

MNP

1. PURPOSE AND AUTHORITY

The Cypress Hills Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Cypress Hills Regional College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Fund accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating fund

The operating fund accounts for the College's program delivery, service and administrative activities.

(ii) Capital fund

The capital fund reflects the net book value of all capital assets of the College. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Temporary investments

Temporary investments are recorded at the lower of cost and market value, and have been classified as current due to maturity dates of less than one year.

d) Inventories

Inventories are recorded at the lower of cost and net realizable value.

e) Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year.

Capital assets are amortized on a straight line basis over their estimated useful lives as follows, and the amortization is reported as an expense in the capital fund:

Buildings	20 years
Pavement	5 years
Furniture and equipment	3 to 10 years

f) Measurement uncertainty

The preparation of financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Amortization is based on the estimated useful lives of capital assets. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

3. ACCOUNTS RECEIVABLE

	2004	2003
Saskatchewan Learning	$ 71,032	$ 54,917
Federal government	9,265	11,064
Other	119,965	25,190
	$ 200,262	$ 91,171

4. CAPITAL ASSETS

	2004			2003
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	$ 50,000	$ -	$ 50,000	$ 50,000
Buildings	1,632,268	617,381	1,014,887	1,062,733
Pavement	29,756	29,756	-	-
Furniture and equipment	801,474	632,439	169,035	213,400
	$ 2,513,498	$ 1,279,576	$ 1,233,922	$ 1,326,133

5. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2004	2003
Saskatchewan Learning	$ 214,206	$ 182,838
Other provincial	51,469	-
Other	-	7,255
	$ 265,675	$ 190,093

6. RESTRICTIONS ON NET ASSETS

The Board of Directors of Cypress Hills Regional College have placed internal restrictions on $108,136 (2003 - $108,136) of unrestricted net assets to be used for future expenditures as indicated on Statement 3.

7. BUDGET

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 20, 2003. The Minister approved the budget on June 24, 2003.

8. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

During the year, the College continued a contract with Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received $89,491 (2003 - $89,491) during the year to deliver these programs, of which $22,372 is receivable at year end (2003 - $22,372).

The College received $56,796 funding (2003 - $nil) during the year from the Saskatchewan Department of Health for program delivery.

The College brokerages course programs from the Saskatchewan Institute of Applied Science and Technology. The amount paid during the year amounted to $330,361 (2003 - $361,662).

The College purchased telephone and utilities services from Saskatchewan Crown Corporations in the amount of $82,959 (2003 - $72,128).

The College paid $39,446 (2003 - $41,308) to Southeast Regional College for counseling services.

The College paid $34,335 (2003 - $27,505) to Saskatchewan Property Management Corporation for vehicle leases and mail services.

The College paid $21,000 (2003 - $26,000) to the Association of Saskatchewan Regional College's for student information, technical support and association membership fees.

The College holds Saskatchewan Savings Bonds with a face value of $100,000, maturing July 15, 2005, with an interest rate of 5.75%.

Other transactions with related parties and amounts due to or from them are described separately in the financial statements and the notes thereto.

9. FINANCIAL INSTRUMENTS

The College's significant financial instruments consist of cash, temporary investments, accounts receivable, accrued salaries and benefits and accounts payable and accrued liabilities.

a) Fair value

The carrying amount of cash, temporary investments, accounts receivable, accrued salaries and benefits and accounts payable and accrued liabilities approximates fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

b) Credit risk

The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivable is from the provincial and federal government, therefore, credit risk is minimal.

10. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP), which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP.

All other employees participate through Municipal Employees Pension Plan (MEPP), which is a multiemployer defined benefit plan.

The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the 2004 year was $66,221 (2003 - $91,372).

11. LEASE AGREEMENTS

The College is obligated under the following lease agreements:

a) Gravelbourg Learning Centre

A two year agreement, entered into with the Golden Plains School Division #124 effective July 1, 2003 specifies a rental of $8,100 for year one and $8,460 for year two.

b) Shaunavon Learning Centre

A one year agreement continuing thereafter on a year to year basis, entered into with the Shaunavon School Division #71 effective August 1, 1994 specifies a rental of $4,800 per year.

12. INTERFUND TRANSFERS

In the year ended June 30, 2004, the Board approved the following transfers:

a) A transfer of $16,824 from externally restricted net assets to invested in capital assets; and

b) A transfer of $33,880 from unrestricted net assets to invested in capital assets.

13. COMPARATIVE FIGURES

Certain comparative figures have been reclassified or adjusted to conform to the current year's basis of presentation.

Schedule 1

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF OPERATING FUND REVENUES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2004

	2004								2004	2004 Budget [NOTE 7]	2003
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	**Total**	Total	Total
Provincial government											
Saskatchewan Learning											
Administration	$ 9,674	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 9,674**	$ 7,500	$ 5,235
Operating grant	1,693,096	-	-	-	-	-	-	-	**1,693,096**	1,689,461	1,635,199
Program payments	-	714,473	-	279,726	32,243	-	-	31,980	**1,058,422**	1,159,909	1,076,632
Contracts	20,000	5,482	438	-	-	7,956	95,615	53,255	**182,746**	120,000	166,144
Other	48,369	-		19,238	-	-	-	-	**67,607**	7,000	38,948
	1,771,139	719,955	438	298,964	32,243	7,956	95,615	85,235	**3,011,545**	2,983,870	2,922,158
Other provincial	25,490	46,407	725	-	-	-	-	-	**72,622**	-	38,235
	1,796,629	766,362	1,163	298,964	32,243	7,956	95,615	85,235	**3,084,167**	2,983,870	2,960,393
Federal government											
Contracts	-	-	-	-	26,363	-	-	-	**26,363**	27,054	28,047
Other	-	-	-	-	-	-	-	-	**-**	-	577
	-	-	-	-	26,363	-	-	-	**26,363**	27,054	28,624
Other revenue											
Contracts	-	40,791	-	19,152	2,704	-	-	26,001	**88,648**	161,079	221,381
Interest	27,036	-	-	-	-	-	-	-	**27,036**	16,000	34,737
Rents	10,484	-	-	-	-	-	-	-	**10,484**	43,235	5,937
Resale items	2,855	-	-	-	235	-	-	-	**3,090**	2,500	8,307
Tuitions	-	569,158	72,315	-	-	84,652	-	-	**726,125**	465,585	619,569
Other	23,352	1,536	91	4,168	5,245	-	7,774	4,064	**46,230**	23,435	35,803
	63,727	611,485	72,406	23,320	8,184	84,652	7,774	30,065	**901,613**	711,834	925,734
Total revenue	1,860,356	1,377,847	73,569	322,284	66,790	92,608	103,389	115,300	**4,012,143**	3,722,758	3,914,751
Total operating expenses (Schedule 2)	1,870,366	1,135,695	45,772	268,954	58,845	133,358	69,357	209,352	**3,791,699**	3,673,267	3,921,063
Excess (deficiency) of revenues over expenses	$ (10,010)	$ 242,152	$ 27,797	$ 53,330	$ 7,945	$ (40,750)	$ 34,032	$ (94,052)	**$ 220,444**	$ 49,491	$ (6,312)

See accompanying notes to financial statements

Schedule 2

CYPRESS HILLS REGIONAL COLLEGE
SCHEDULE OF OPERATING FUND EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2004

	2004								2004	2004 Budget [Note 7]	2003
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	**Total**	Total	Total
Agency contracts	$ 917	$ 655,356	$ 13,543	$ -	$ -	$ 108,106	$ -	$ 900	**$ 778,822**	$ 590,434	$ 698,342
Equipment	48,829	32,876	-	-	-	-	5,327	-	**87,032**	86,950	82,096
Facilities	232,983	375	150	-	350	-	-	-	**233,858**	189,037	173,640
Information technology	46,174	2,285	102	1,877	-	-	10,635	-	**61,073**	68,507	64,378
Operating (Schedule 3)	215,481	67,985	13,119	13,185	10,353	25,252	6,437	22,115	**373,927**	411,034	417,539
Personal services	1,325,983	376,818	18,858	253,892	48,142	-	46,958	186,337	**2,256,987**	2,327,305	2,485,068
	$ 1,870,366	$ 1,135,695	$ 45,772	$ 268,954	$ 58,845	$ 133,358	$ 69,357	$ 209,352	**$ 3,791,699**	$ 3,673,267	$ 3,921,063
			$ 1,181,467		$ 327,799			$ 278,709			

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED JUNE 30, 2004

Schedule 3

	2004 Budget [Note 7]	**2004**	2003
OPERATING			
Advertising	$ 87,974	**$ 72,938**	$ 87,993
Association fees and dues	7,200	**6,623**	8,208
Bad debts	1,000	**30**	-
Conference and training fees	23,450	**23,273**	20,185
Insurance	7,250	**4,512**	6,651
Financial services	6,500	**9,447**	8,729
Materials and supplies	80,151	**59,045**	79,126
Minor equipment purchases	-	**2,047**	-
Other	500	**2,700**	-
Postage, freight and courier	17,078	**12,100**	12,311
Printing and duplicating	15,000	**3,909**	5,668
Professional services	17,725	**14,319**	25,649
Rentals	-	**7,863**	7,186
Resale items	3,000	**4,380**	2,247
Subscriptions	2,256	**1,655**	1,885
Telephone and fax	43,550	**36,830**	38,819
Travel	98,400	**112,256**	112,882
	$ 411,034	**$ 373,927**	$ 417,539

See accompanying notes to financial statements

PUBLIC ACCOUNTS
CYPRESS HILLS REGIONAL COLLEGE
For The Year Ended June 30,2004
unaudited

SALARIES OVER $2,500.00

Listed are individuals who received payment for salaries,wages,honorariums,etc.

NAME	AMOUNT	NAME	AMOUNT
Aisman, Gordon	$ 2,541.46	Hoffman, Christine	$ 3,243.07
Bath, Edgar	$ 34,496.28	Huff, Vicky	$ 31,340.40
Benesh, Mary Jane	$ 37,933.98	Klaassen, Donna	$ 33,149.26
Blohm, Douglas	$ 46,567.00	Kehler, Lorraine	$ 50,263.50
Buchanan,Maureen	$ 6,558.11	Knippshild, Dianne	$ 58,083.48
Campbell, Colleen	$ 5,796.00	Kosolofski, Boyd	$ 28,473.68
Carr, Allyson	$ 33,667.31	Laird, Mercy	$ 7,993.53
Clarke, Neil	$ 91,704.00	Leisle, Matthew	$ 4,276.80
Cole, Teresa	$ 46,453.93	Meinert, Martin	$ 21,908.28
Cooper, Lyla	$ 36,148.32	Melhoff, Claire	$ 71,724.00
Dey, Wendy	$ 14,260.06	Miller, Gregory	$ 1,519.43
Denning, Darryl	$ 57,586.80	Molyneux, Diana	$ 50,511.74
Doidge, Bill	$ 8,255.03	Moss, Diane	$ 2,514.00
Ellis, Karen	$ 53,462.00	Neufeld, Marjorie	$ 6,259.15
Fehr, Sharon	$ 49,803.00	Newby, Karen	$ 20,727.20
Flynn, Penny	$ 2,765.21	Nuttall Wendy	$ 2,504.38
Ford, James	$ 25,900.00	Patterson, Mona	$ 24,462.12
Forde, Terry	$ 40,023.36	Pewapisconias, Audrey	$ 3,528.00
Foster, Joan	$ 50,428.73	Redmond, Edna	$ 36,148.32
Frank, Rene	$ 6,544.44	Richmond, Karen	$ 49,803.00
Frison, Mark	$ 25,684.00	Roberts, Colleen	$ 46,643.57
Ghosh, Bula	$ 51,064.41	Robinson, Sharon	$ 40,023.36
Golden, Barbara	$ 17,836.57	Ross, Elena	$ 3,669.06
Gosselin Donna	$ 3,432.50	Schafer, Margaret	$ 40,284.74
Gottinger, Dorothy	$ 17,558.40	Schafer, Joanne	$ 40,341.78
Gove, Terry	$ 79,836.00	Steinley, Adeline	$ 36,544.71
Grant, Gregory	$ 2,932.93	Stevenson, Bonnie	$ 36,148.32
Guzik-Rostad, Lara	$ 12,041.27	Titemore, Richelle	$ 23,512.65
Haydon Brenda	$ 26,726.13	Toles, Ron	$ 11,587.60
Heinrichs, Louise	$ 51,825.60	Unteriner, Jane	$ 28,067.60
Heise, Adele	$ 53,859.00	Vigueras, Linda	$ 59,044.92
Hlady, Patricia	$ 39,503.78	Webster Katherine	$ 21,568.81
Hnatiuk, Margaret	$ 36,148.32	Wiebe, John	$ 33,579.00

PUBLIC ACCONTS

CYPRESS HILLS REGIONAL COLLEGE

For the Year Ended June 30, 2004

unaudited

VENDORS OVER $20,000.00

Association of Saskatchewan Regional Coleges	21,000.00
Bridal Construction Ltd.	35,316.42
City of Swift Current	46,611.12
Eckstrom & Associates	29,778.02
Grand & Toy	26,725.41
Great West Life Assurance	106,378.33
Leeville Construction Ltd.	37,171.76
Meyers Norris Penny	48,984.65
MicroAge Computers	25,358.05
Municipal Employees Pension Plan (MEPP)	66,220.28
Office Outfitters	26,257.24
Pioneer Co-op	24,494.66
Prairie Driver Training	162,805.00
Prairie Wide Safety Ltd.	48,931.17
Palliser Campus	37,453.00
Redhead Equipment	31,207.35
Receiver General of Canada	120,558.02
Sask Energy Incorporated	44,493.97
Sask Property Management Corp.	34,335.33
Sask Tel	35,598.63
SIAST - Kelsey Campus	22,774.90
SIAST - Palliser Campus	179,608.40
SIAST - Wascana Campus	96,319.07
SIAST - Woodlands Caampus	31,658.43
Southeast Regional College	39,446.09
Swift Litho Printing	47,871.65
University of Regina	49,751.04
Other	646,412.60